## Franchise Tax Board

## **SHORT FORM ANALYSIS**

| Author: Monning   | Analyst:     | Brian Werking                   |      | Bill Number:   | AB 971        |          |  |
|---|--------------|---------------------------------|------|----------------|---------------|----------|--|
| Related Bills: See Prior Analysis   | Telephone:   | 845-5103                        | Amen | ded Date:      | April 25, 201 | 11       |  |
|   | Attorney:    | Patrick Kus                     | siak | _ Sponsor:     |               |          |  |
| SUBJECT: California Sea Otter Fund/Reenact  |              |                                 |      |                |               |          |  |
| SUMMARY   |              |                                 |      |                |               |          |  |
| This bill would reenact the California Sea Otter Fund.  |              |                                 |      |                |               |          |  |
| ANALYSIS  |              |                                 |      |                |               |          |  |
| Minor/Technical Amendment   |              |                                 |      |                |               |          |  |
| The April 25, 2011, amendments would make technical, non-substantive changes to the Revenue and Taxation Code. These changes would not impact the department's programs and operations or state income tax revenue. As a result of the amendments, the department's "Technical Consideration" as provided in the analysis of the bill as amended April 4, 2011 has been resolved. The remainder of the department's analysis of the bill as amended April 4, 2011, still applies. |              |                                 |      |                |               |          |  |
| LEGISLATIVE STAFF CONTACT   |              |                                 |      |                |               |          |  |
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|   |              |                                 |      |                |               |          |  |
| Board Position:   |              | K NP                            | Ass  | st. Legislativ | e Director    | Date     |  |
| SAO<br>N OU   |              | KNP<br>NAR                      | Pa   | trice Gau-Jo   | hnson         | 05/03/11 |  |